

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

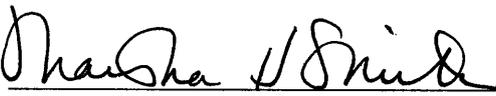
**IN THE MATTER OF THE APPLICATION)
OF ACN COMMUNICATION SERVICES,) CASE NO. ACN-T-04-1
INC. FOR A CERTIFICATE OF PUBLIC)
CONVENIENCE AND NECESSITY TO)
PROVIDE LOCAL EXCHANGE) CERTIFICATE NO. 425
TELECOMMUNICATIONS SERVICES.)**

IT IS HEREBY CERTIFIED that this Certificate of Public Convenience and Necessity, Certificate No. 425, is issued to ACN Communication Services, Inc. This Certificate authorizes ACN to provide facilities-based and resold local exchange and interexchange services within the State of Idaho. The Commission approved ACN's Certificate by Order No.29488 issued May 5, 2004, and authorized ACN to provide telecommunications services in the State of Idaho. This Certificate is predicated upon and is issued pursuant to the findings of the Commission in Order No. 29488.

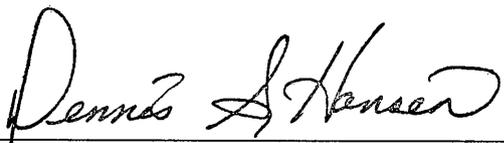
DATED at Boise, Idaho this 11th day of May 2004.



PAUL KJELLANDER, PRESIDENT



MARSHA H. SMITH, COMMISSIONER



DENNIS S. HANSEN, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary